

**EXHIBIT C**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY  
CARPENTER LIPPS & LELAND LLP ON BEHALF OF THE DEBTORS FOR THE  
PERIOD SEPTEMBER 1, 2013 THROUGH DECEMBER 17, 2013**

<b>Name of Professional Individual</b>	<b>Department and Licensure</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
<b>Partners</b>				
Jeffrey A. Lipps (1981)	Litigation-Ohio	\$400.00	387.50	\$155,000.00
David A. Wallace (1985)	Litigation-Ohio, Maryland	\$300.00	5.30	\$1,590.00
Jennifer A.L. Battle (1999)	Litigation-Ohio, New York, Pennsylvania	\$300.00	445.60	\$133,680.00
Angela M. Paul (1997)	Litigation-Ohio, Florida	\$275.00	325.80	\$89,595.00
Joel E. Sechler (2003)	Litigation-Ohio	\$220.00	3.30	\$726.00
<b>Associates and Of Counsel</b>				
Michael N. Beekhuizen (1995)	Litigation-Ohio	\$280.00	166.00	\$46,480.00
David A. Beck (2000)	Litigation-Ohio	\$280.00	675.80	\$189,224.00
Kelly M. Burke (1992)	Litigation-Illinois	\$250.00	14.30	\$3,575.00
Heather L Buchanan (2000)	Litigation-Ohio, Pennsylvania	\$240.00	18.50	\$4,440.00
Suzanne S. Whisler (2006)	Litigation-Ohio	\$220.00	159.50	\$35,090.00
Steven C. Moeller (2006)	Litigation-Illinois, New York (pending)	\$220.00	21.30	\$4,792.50
David J. Barthel (2005)	Litigation-Ohio	\$210.00	141.50	\$29,715.00
Karen M. Cadieux (2005)	Litigation-Ohio	\$200.00	1.50	\$300.00
Katie P. Weitzman (2013)	Litigation-New York	\$180.00	262.60	\$47,268.00
Gretchen N. Marty (2010)	Litigation-Ohio	\$175.00	439.70	\$76,947.50
Mallory M. Mohler (2012)	Litigation-Ohio	\$160.00	14.50	\$2,320.00
Jacob D. Rhode (2012)	Litigation-Ohio	\$160.00	14.40	\$2,304.00
Amberle Houghton (2013)	Litigation-Ohio	\$160.00	2.20	\$352.00

<b>Professionals Totals</b>		<b>Blended Rate</b>		
		<b>\$265.67</b>	<b>3099.30</b>	<b>\$823,399.00</b>
<b>Paraprofessionals</b>				
Veronica L. Sholl	Litigation	\$100.00	258.20	\$25,820.00
Robert B. Samson	Litigation	\$100.00	18.20	\$1,820.00
<b>Paraprofessionals Totals</b>		<b>Blended Rate</b>		
		<b>\$100.00</b>	<b>276.40</b>	<b>\$27,640.00</b>
<b>Total Fees Incurred</b>		<b>Blended Rate</b>		
		<b>\$252.11</b>	<b>3,375.70</b>	<b>\$851,039.00</b>